IN RE: BLMIS. CASE NO: 08-01789 (CGM)

EXHIBIT B – CLAIMS AND OBJECTIONS

Objecting Party	Claim Number	Objection To Determination Docket Number	Counsel	Account Name	Account Number	Category of Arguments
Alan English and Rita English JT WROS	002132	681; 719	Phillips Nizer LLP	Alan English and Rita English J/T WROS	1ZA220	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS.
						Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection.
Cynthia Arenson & Theodore Arenson J/T WROS	000241	675	Phillips Nizer LLP	Cynthia Arenson & Theodore Arenson J/T WROS	1ZA020	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS.
Marvin Englebardt Retirement Plan	000318	699	Phillips Nizer LLP	Marvin Englebardt Ret Plan	1ZA041	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS.
						Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection.
P&M Joint Venture, and Ellen Bernfeld and Marilyn Bernfeld	001843	2692	Becker & Poliakoff, LLP	P & M Joint Venture	1EM239	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS.
						Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection.

Objecting Party	Claim Number	Objection To Determination Docket Number	Counsel	Account Name	Account Number	Category of Arguments
R R Rosenthal Associates	000206	724	Phillips Nizer LLP	R R Rosenthal Associates	1ZA238	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS. Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection. Inter-Account Transfers: BLMIS's books and records do not reflect the amounts of principal alleged in the claimant's objection.
Robert Avergon and Jacqueline Avergon JT WROS	000225	677	Phillips Nizer LLP	Robert Avergon Jacqueline Avergon JT WROS	1ZB095	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS. Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection.
Sam Preffer and Shirley Preffer and Pamela Preffer TIC	000881	610	Phillips Nizer LLP	Sam Preffer and Shirley Preffer	1ZA087	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS. Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection.
Steven Kurland or Renee Kurland J/T WROS	002365	999	Pro Se Filing	Steven Kurland or Renee Kurland J/T WROS	1ZA575	Customer Issue: BLMIS's books and records do not reflect that the interest holders or contributors to the account were separate customers of BLMIS. Calculation Issue: BLMIS's books and records do not reflect the amounts alleged in the claimant's objection.